**Section 140.531 General Service Costs**

General service costs are allowable as follows:

a) Dietary – Allowable dietary costs include salaries and wages earned by those preparing food, serving food, and dishwashing; fees paid to dietary consultants; supplies used in preparing and serving food; and other items such as soaps and detergents, menus, aprons and uniforms for dietary personnel.

b) Donated Goods – The fair market value of nondepreciable, care related, donated goods is an allowable cost.

c) Food – The cost of food and food supplement items are allowable. If meals are sold to employees or visitors, the cost of these meals is not allowable. The cost of employee meals is allowable only if they are provided at no cost to the employee and if their provision is required by contract or is explicitly stated in the facility's written wage Personnel policies. If employee meals are provided at no cost, they must be reported on the cost report as employee benefits.

d) Heat and Other Utilities – Cost of fuel or electricity to heat and cool the facility is allowable.

e) Housekeeping – Allowable costs include salaries and wages of housekeepers, maids, porters, janitors, etc., and supplies such as brooms, brushes, cleaning compounds, disinfectants, germicides, insecticides, mops, polish, soap, paper towels, and drinking cups.

f) Laundry – Allowable costs include salaries and wages of laundry personnel, and supplies such as linens and soaps, detergents and bleaches to operate laundry service. If laundry services are purchased, the expense is allowable. If laundry services are sold, the cost of such services is not allowable.

g) Maintenance – Allowable costs include salaries and wages of maintenance personnel; supplies, parts, and materials required to maintain building and equipment; inspection fees for elevators and builders; expense of outside contractors to repair or maintain building or equipment.